

**Exhibit B**

**Redline**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

JOANN INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 25-10068 (CTG)

(Jointly Administered)

**Re: Docket No. —1741**

**ORDER SUSTAINING PLAN ADMINISTRATOR’S FOURTEENTH  
OMNIBUS OBJECTION TO CERTAIN CLAIMS (SUBSTANTIVE)  
(Substantive Duplicate Claims, Reclassified Claims)**

Upon consideration of the *Plan Administrator's Fourteenth Omnibus Objection to Certain Claims (Substantive)* (the "Objection");<sup>2</sup> and upon consideration of the *Aber* Declaration; and the United States District Court for the District of Delaware having jurisdiction to consider this Objection under 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Debtors, their estates, their creditors and other parties

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: JOANN Inc. (5540); Needle Holdings LLC (3814); Jo-Ann Stores, LLC (0629); Creative Tech Solutions LLC (6734); Creativebug, LLC (3208); WeaveUp, Inc. (5633); JAS Aviation, LLC (9570); joann.com, LLC (1594); JOANN Ditto Holdings Inc. (9652); Dittopatterns LLC (0452); JOANN Holdings 1, LLC (9030); JOANN Holdings 2, LLC (6408); and Jo-Ann Stores Support Center, Inc. (5027). The Debtors' mailing address is 5555 Darrow Road, Hudson, Ohio 44236.

<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to the terms in the Objection.

in interest; and this Court having found that the Plan Administrator's notice of the Objection and opportunity for a hearing on the Objection were appropriate under the circumstances and that no other notice need be provided; and this Court having reviewed the Objection and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is sustained to the extent set forth herein.
- ~~2. Each Substantive Duplicate Claim listed on Exhibit 1 is hereby disallowed and expunged in its entirety.~~
2. ~~3.~~ Each Reclassified Claim listed on Exhibit 21 hereto is hereby reclassified as set forth in the "*Modified Priority*" column therein.
3. ~~4.~~ The Plan Administrator is authorized to take any action necessary or appropriate to give effect to this Order and the relief granted therein.
4. ~~5.~~ Kroll Restructuring Administration LLC, the Court-appointed claims and noticing agent in the chapter 11 cases, is hereby authorized and directed to make such revisions to the official claims register as are necessary to reflect the relief granted in this Order.
5. ~~6.~~ The Plan Administrator and GUC Trust's right to file additional objections to each ~~Substantive Duplicate Claim~~, Reclassified Claim or any other proofs of claim that have been or may be filed against the Debtors are preserved. Additionally, should one or more of the grounds of objection stated in the Objection be dismissed, the Plan Administrator and GUC Trust's right to object on other stated grounds or on any other grounds that the Plan

Administrator of GUC Trust discovers during the pendency of these chapter 11 cases are further preserved.

6. ~~7.~~The Plan Administrator's objection to each ~~Substantive Duplicate Claim and~~ Reclassified Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each ~~Substantive Duplicate Claim and~~ Reclassified Claim. Any stay of this Order pending appeal by any of the claimants subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.

7. ~~8.~~This Order is without prejudice to the rights of the Plan Administrator, the GUC Trust, the Debtors, their estates, any successors thereto, and any other party in interest, to object to any other proof of claim filed in the chapter 11 cases.

8. ~~9.~~The Court shall retain jurisdiction over the claimants whose claims are subject to the Objection with respect to any matter arising from or related to the Objection or this Order, including the interpretation, enforcement and implementation of this Order.

~~Exhibit 1~~

~~Substantive Duplicate Claims~~

~~JOANN Inc. Case No. 25-10068~~~~Fourteenth Omnibus Substantive Claims Objection~~~~Ex. 1 - Substantive Duplicate Claims~~~~CLAIMS TO BE DISALLOWED~~~~REMAINING CLAIMS~~

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
1 LIBERTY MUTUAL INSURANCE COMPANY ATTN: NINA DURANTE, REGIONAL VP 1001 FOURTH AVENUE, SUITE 3800 SEATTLE, WA 98154	4/3/2025	25-10072 Jo Ann Stores, LLC	9583	\$19,620,590.00*	LIBERTY MUTUAL INSURANCE COMPANY ATTN: NINA DURANTE 1001 FOURTH AVENUE SUITE 3800 SEATTLE, WA 98154	4/3/2025	25-10068 JOANN Inc.	10748	\$20,372,451.00
Reason: Liabilities asserted with respect to this claim to be disallowed are duplicative of liabilities asserted on claim no. 10748									
TOTAL				\$19,620,590.00*	TOTAL				\$20,372,451.00

~~\*Indicates claim contains unliquidated and/or undetermined amounts~~

Exhibit 2  

**Reclassified Claims**

JOANN Inc. Case No. 25-10068

## Fourteenth Omnibus Substantive Claims Objection

Ex.  Reclassified ClaimsASSERTED CLAIMSMODIFIED PRIORITY

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1	ANDERSON, BERNADETTE ADDRESS ON FILE	19340	JOANN Inc.	503(b)(9)	\$40.00	JOANN Inc.	Unsecured	\$40.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
2	ARMSTRONG, JANICE L ADDRESS ON FILE	19948	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
3	BIGOUE, DONALD ADDRESS ON FILE	19734	Jo-Ann Stores, LLC	503(b)(9)	\$50.00	Jo-Ann Stores, LLC	Unsecured	\$50.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
4	BRADFORD CAPITAL HOLDINGS, LP AS TRANSFEREE OF ART SUPPLY ENTERPRISES DBA MACPHERSONS C/O BRADFORD CAPITAL MANAGEMENT, LLC ATTN: BRIAN BRAGER PO BOX 4353 CLIFTON, NJ 07012	243	JOANN Inc.	503(b)(9) Unsecured	\$34,207.76 \$128,896.29	JOANN Inc.	503(b)(9) Unsecured	\$32,032.75 \$131,071.30
Reason: Modified priority reflects liabilities that were asserted as 503(b)(9) status, which are ineligible for such classification and shall be modified to a general unsecured claim.								
5	BUSBEE, JOHN ADDRESS ON FILE	19368	JOANN Inc.	503(b)(9) Admin Secured Priority Unsecured	\$450.00 \$450.00 \$450.00 \$450.00 \$450.00	JOANN Inc.	Unsecured	\$2,250.00
Reason: Modified priority reflects that the claim, which according to the proof of claim is for money, does not qualify for 503(b)(9) priority because the claim is unrelated to the delivery of goods within 20 days before the Petition Date.								
6	COOK, SUZANNE L 1052 NW 124TH DR NEWBERRY, FL 32669	19347	Jo-Ann Stores, LLC	503(b)(9)	\$50.00	Jo-Ann Stores, LLC	Unsecured	\$50.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								

\*Indicates claim contains unliquidated and/or undetermined amounts



JOANN Inc. Case No. 25-10068

## Fourteenth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTED CLAIMSMODIFIED PRIORITY

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
	<del>CAB ASSIGNEE OF NINGBO ZHONG YI ORNAMENTS CO LTD 4340 FULTON AVENUE, THIRD FL SHERMAN OAKS, CA 91423</del>	<del>15492</del>	<del>Jo-Ann Stores, LLC</del>	<del>503(b)(9) Priority Unsecured</del>	<del>\$225,644.34 \$73,528.09 \$1,808,386.54</del>	<del>Jo-Ann Stores, LLC</del>	<del>503(b)(9) Unsecured</del>	<del>\$24,915.60 \$2,082,593.37</del>
<del>Reason: Modified priority reflects liabilities that were asserted as 503(b)(9) status, which are ineligible for such classification and shall be modified to a general unsecured claim.</del>								
8	CRUZ, ANGELICA SANTA ADDRESS ON FILE	19659	Jo-Ann Stores, LLC	503(b)(9) Secured	\$20.00 \$20.00	Jo-Ann Stores, LLC	Unsecured	\$40.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
9	DICAMILLO, DANA ADDRESS ON FILE	19327	JOANN Inc.	503(b)(9) Unsecured	\$20.00 \$5.00	JOANN Inc.	Unsecured	\$25.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
10	GANDIN, JULIE A ADDRESS ON FILE	18784	JOANN Inc.	503(b)(9)	\$55.00	JOANN Inc.	Unsecured	\$55.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
11	GERE, NANCY ROSS ADDRESS ON FILE	19189	Jo-Ann Stores, LLC	503(b)(9)	\$50.00	Jo-Ann Stores, LLC	Unsecured	\$50.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
12	GIBSON, KATHY ADDRESS ON FILE	19198	JOANN Inc.	503(b)(9)	\$21.10	JOANN Inc.	Unsecured	\$21.10
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
13	GIBSON-DEE, KATHLEEN ANN ADDRESS ON FILE	19281	JOANN Inc.	503(b)(9)	\$40.00	JOANN Inc.	Unsecured	\$40.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								

\*Indicates claim contains unliquidated and/or undetermined amounts

JOANN Inc. Case No. 25-10068

## Fourteenth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

1

ASSERTED CLAIMSMODIFIED PRIORITY

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
14	HNATOW, LINDA L ADDRESS ON FILE	19667	Jo-Ann Stores, LLC	503(b)(9)	\$100.00	Jo-Ann Stores, LLC	Unsecured	\$100.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
15	HORNICK, JULIE ADDRESS ON FILE	19775	JOANN Inc.	503(b)(9) Admin Priority Unsecured	\$50.00 \$100.00 \$50.00 \$50.00	JOANN Inc.	Unsecured	\$250.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
16	HYONG, SABRINA MARIE ADDRESS ON FILE	18964	JOANN Inc.	503(b)(9) Admin	\$150.00 \$150.00*	JOANN Inc.	Unsecured	\$300.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
17	IG DESIGN GROUP AMERICAS, INC. JAMES B. SOWKA, SEYFARTH SHAW LLP 233 S. WACKER DRIVE SUITE 8000 CHICAGO, IL 60606	10990	joann.com, LLC	503(b)(9) Unsecured	\$3,317.05 \$30,492.43	joann.com, LLC	Unsecured	\$33,809.48
Reason: Modified priority reflects liabilities that were asserted as 503(b)(9) status, which are ineligible for such classification and shall be modified to a general unsecured claim.								
18	JOHNSON, CHERYL ADDRESS ON FILE	19348	JOANN Inc.	503(b)(9)	\$300.00	JOANN Inc.	Unsecured	\$300.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
19	KNOTEK, GEORGIA A ADDRESS ON FILE	19150	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
20	LEW, EMILY ANN ADDRESS ON FILE	18385	JOANN Inc.	503(b)(9)	\$15.00*	JOANN Inc.	Unsecured	\$15.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								

\*Indicates claim contains unliquidated and/or undetermined amounts

JOANN Inc. Case No. 25-10068

## Fourteenth Omnibus Substantive Claims Objection

Ex.  Reclassified ClaimsASSERTED CLAIMSMODIFIED PRIORITY

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
21	MCGLONE, VERONICA ADDRESS ON FILE	19768	Jo-Ann Stores, LLC	503(b)(9)	\$25.00	Jo-Ann Stores, LLC	Unsecured	\$25.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
22	MERCUGLIANO, STACY ADDRESS ON FILE	19899	Jo-Ann Stores, LLC	503(b)(9)	\$20.00	Jo-Ann Stores, LLC	Unsecured	\$20.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
23	MILNER-GROSS, GINNY RAE ADDRESS ON FILE	19306	joann.com, LLC	503(b)(9)	\$9.06	joann.com, LLC	Unsecured	\$9.06
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
24	NOLAN, JODENE F ADDRESS ON FILE	18966	JOANN Inc.	503(b)(9)	\$50.00	JOANN Inc.	Unsecured	\$50.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
25	ODOMS, DONALD P. ADDRESS ON FILE	19884	Jo-Ann Stores Support Center, Inc.	503(b)(9)	\$25.00	Jo-Ann Stores Support Center, Inc.	Unsecured	\$25.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
26	PARKINGTON, MICHELLE ADDRESS ON FILE	19524	Jo-Ann Stores, LLC	503(b)(9)	\$12.74	Jo-Ann Stores, LLC	Unsecured	\$12.74
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
27	PRIME, RAYCHEL ADDRESS ON FILE	19234	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								

\*Indicates claim contains unliquidated and/or undetermined amounts

JOANN Inc. Case No. 25-10068

## Fourteenth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTED CLAIMSMODIFIED PRIORITY

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
28	RANEY, PEGGY S ADDRESS ON FILE	18871	Jo-Ann Stores, LLC	503(b)(9)	\$50.00	Jo-Ann Stores, LLC	Unsecured	\$50.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
29	ROSENFELD, MELISSA ADDRESS ON FILE	18947	Jo-Ann Stores, LLC	503(b)(9) Secured	\$150.00 \$150.00	Jo-Ann Stores, LLC	Unsecured	\$300.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
30	SASAKURA-KURU, DONNALYN ADDRESS ON FILE	19380	JOANN Inc.	503(b)(9)	\$50.00	JOANN Inc.	Unsecured	\$50.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
31	SHAOXING ROBB IMP & EXP CO LTD ATTN: DUNDON ADVISERS LLC 10 BANK ST STE 1100 WHITE PLAINS, NY 10606	19293	Jo-Ann Stores, LLC	503(b)(9) Unsecured	\$99,167.12 \$1,482,641.74	Jo-Ann Stores, LLC	503(b)(9) Unsecured	\$32,586.88 \$1,549,221.98
Reason: Modified priority reflects liabilities that were asserted as 503(b)(9) status, which are ineligible for such classification and shall be modified to a general unsecured claim.								
32	TAIXING TONGJI FOREIGN TRADE CO LTD ATTN: DUNDON ADVISERS LLC 10 BANK ST STE 1100 WHITE PLAINS, NY 10606	19236	Jo-Ann Stores, LLC	503(b)(9) Unsecured	\$5,257.12 \$241,601.30	Jo-Ann Stores, LLC	Unsecured	\$246,858.42
Reason: Modified priority reflects liabilities that were asserted as 503(b)(9) status, which are ineligible for such classification and shall be modified to a general unsecured claim.								
33	THOMAS, SANDRA A. ADDRESS ON FILE	18920	JOANN Inc.	503(b)(9) Admin Priority	\$25.00 \$25.00 \$25.00	JOANN Inc.	Unsecured	\$75.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								
34	WALSH, COLLEEN ADDRESS ON FILE	19661	JOANN Inc.	503(b)(9)	\$30.00	JOANN Inc.	Unsecured	\$30.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.								

\*Indicates claim contains unliquidated and/or undetermined amounts

JOANN Inc. Case No. 25-10068

## Fourteenth Omnibus Substantive Claims Objection

Ex. ~~2~~ - Reclassified Claims  
ASSERTED CLAIMSMODIFIED PRIORITY

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
35	YANO, JULIA K ADDRESS ON FILE	19097	JOANN Inc.	503(b)(9)	\$11.08	JOANN Inc.	Unsecured	\$11.08

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for a gift card the claimant purchased from the Debtor, which does not qualify for 503(b)(9) priority.